

ELECTRONIC CODE OF FEDERAL REGULATIONS



e-CFR Data is current as of October 14, 2014

[Title 2](#) → [Subtitle A](#) → [Chapter II](#) → [Part 200](#)

TITLE 2—Grants and Agreements

Subtitle A—OFFICE OF MANAGEMENT AND BUDGET GUIDANCE FOR
GRANTS AND AGREEMENTS

CHAPTER II—OFFICE OF MANAGEMENT AND BUDGET GUIDANCE

PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST
PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

Subpart A—ACRONYMS AND DEFINITIONS

ACRONYMS

§200.0	Acronyms.
§200.1	Definitions.
§200.2	Acquisition cost.
§200.3	Advance payment.
§200.4	Allocation.
§200.5	Audit finding.
§200.6	Auditee.
§200.7	Auditor.
§200.8	Budget.
§200.9	Central service cost allocation plan.
§200.10	Catalog of Federal Domestic Assistance (CFDA) number.
§200.11	CFDA program title.
§200.12	Capital assets.

§200.13	Capital expenditures.
§200.14	Claim.
§200.15	Class of Federal awards.
§200.16	Closeout.
§200.17	Cluster of programs.
§200.18	Cognizant agency for audit.
§200.19	Cognizant agency for indirect costs.
§200.20	Computing devices.
§200.21	Compliance supplement.
§200.22	Contract.
§200.23	Contractor.
§200.24	Cooperative agreement.
§200.25	Cooperative audit resolution.
§200.26	Corrective action.
§200.27	Cost allocation plan.
§200.28	Cost objective.
§200.29	Cost sharing or matching.
§200.30	Cross-cutting audit finding.
§200.31	Disallowed costs.
§200.32	Data Universal Numbering System (DUNS) number.
§200.33	Equipment.
§200.34	Expenditures.
§200.35	Federal agency.
§200.36	Federal Audit Clearinghouse (FAC).
§200.37	Federal awarding agency.
§200.38	Federal award.
§200.39	Federal award date.
§200.40	Federal financial assistance.
§200.41	Federal interest.
§200.42	Federal program.
§200.43	Federal share.
§200.44	Final cost objective.
§200.45	Fixed amount awards.
§200.46	Foreign public entity.

§200.47	Foreign organization.
§200.48	General purpose equipment.
§200.49	Generally Accepted Accounting Principles (GAAP).
§200.50	Generally Accepted Government Auditing Standards (GAGAS).
§200.51	Grant agreement.
§200.52	Hospital.
§200.53	Improper payment.
§200.54	Indian tribe (or “federally recognized Indian tribe”).
§200.55	Institutions of Higher Education (IHEs).
§200.56	Indirect (facilities & administrative (F&A)) costs.
§200.57	Indirect cost rate proposal.
§200.58	Information technology systems.
§200.59	Intangible property.
§200.60	Intermediate cost objective.
§200.61	Internal controls.
§200.62	Internal control over compliance requirements for Federal awards.
§200.63	Loan.
§200.64	Local government.
§200.65	Major program.
§200.66	Management decision.
§200.67	Micro-purchase.
§200.68	Modified Total Direct Cost (MTDC).
§200.69	Non-Federal entity.
§200.70	Nonprofit organization.
§200.71	Obligations.
§200.72	Office of Management and Budget (OMB).
§200.73	Oversight agency for audit.
§200.74	Pass-through entity.
§200.75	Participant support costs.
§200.76	Performance goal.
§200.77	Period of performance.
§200.78	Personal property.
§200.79	Personally Identifiable Information (PII).

§200.80	Program income.
§200.81	Property.
§200.82	Protected Personally Identifiable Information (Protected PII).
§200.83	Project cost.
§200.84	Questioned cost.
§200.85	Real property.
§200.86	Recipient.
§200.87	Research and Development (R&D).
§200.88	Simplified acquisition threshold.
§200.89	Special purpose equipment.
§200.90	State.
§200.91	Student Financial Aid (SFA).
§200.92	Subaward.
§200.93	Subrecipient.
§200.94	Supplies.
§200.95	Termination.
§200.96	Third-party in-kind contributions.
§200.97	Unliquidated obligations.
§200.98	Unobligated balance.
§200.99	Voluntary committed cost sharing.

Subpart B—GENERAL PROVISIONS

§200.100	Purpose.
§200.101	Applicability.
§200.102	Exceptions.
§200.103	Authorities.
§200.104	Supersession.
§200.105	Effect on other issuances.
§200.106	Agency implementation.
§200.107	OMB responsibilities.
§200.108	Inquiries.
§200.109	Review date.
§200.110	Effective/applicability date.

- §200.111 English language.
 - §200.112 Conflict of interest.
 - §200.113 Mandatory disclosures.
-

Subpart C—PRE-FEDERAL AWARD REQUIREMENTS AND CONTENTS OF FEDERAL AWARDS

- §200.200 Purpose.
 - §200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts.
 - §200.202 Requirement to provide public notice of Federal financial assistance programs.
 - §200.203 Notices of funding opportunities.
 - §200.204 Federal awarding agency review of merit of proposals.
 - §200.205 Federal awarding agency review of risk posed by applicants.
 - §200.206 Standard application requirements.
 - §200.207 Specific conditions.
 - §200.208 Certifications and representations.
 - §200.209 Pre-award costs.
 - §200.210 Information contained in a Federal award.
 - §200.211 Public access to Federal award information.
-

Subpart D—POST FEDERAL AWARD REQUIREMENTS

STANDARDS FOR FINANCIAL AND PROGRAM MANAGEMENT

- §200.300 Statutory and national policy requirements.
- §200.301 Performance measurement.
- §200.302 Financial management.
- §200.303 Internal controls.
- §200.304 Bonds.
- §200.305 Payment.
- §200.306 Cost sharing or matching.
- §200.307 Program income.
- §200.308 Revision of budget and program plans.
- §200.309 Period of performance.

PROPERTY STANDARDS

§200.310	Insurance coverage.
§200.311	Real property.
§200.312	Federally-owned and exempt property.
§200.313	Equipment.
§200.314	Supplies.
§200.315	Intangible property.
§200.316	Property trust relationship.

PROCUREMENT STANDARDS

§200.317	Procurements by states.
§200.318	General procurement standards.
§200.319	Competition.
§200.320	Methods of procurement to be followed.
§200.321	Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.
§200.322	Procurement of recovered materials.
§200.323	Contract cost and price.
§200.324	Federal awarding agency or pass-through entity review.
§200.325	Bonding requirements.
§200.326	Contract provisions.

PERFORMANCE AND FINANCIAL MONITORING AND REPORTING

§200.327	Financial reporting.
200.328	200.328 Monitoring and reporting program performance.
§200.329	Reporting on real property.

SUBRECIPIENT MONITORING AND MANAGEMENT

§200.330	Subrecipient and contractor determinations.
§200.331	Requirements for pass-through entities.
§200.332	Fixed amount subawards.

RECORD RETENTION AND ACCESS

§200.333	Retention requirements for records.
§200.334	Requests for transfer of records.
§200.335	Methods for collection, transmission and storage of information.
§200.336	Access to records.
§200.337	Restrictions on public access to records.

REMEDIES FOR NONCOMPLIANCE

- §200.338 Remedies for noncompliance.
- §200.339 Termination.
- §200.340 Notification of termination requirement.
- §200.341 Opportunities to object, hearings and appeals.
- §200.342 Effects of suspension and termination.

CLOSEOUT

- §200.343 Closeout.

POST-CLOSEOUT ADJUSTMENTS AND CONTINUING RESPONSIBILITIES

- §200.344 Post-closeout adjustments and continuing responsibilities.

COLLECTION OF AMOUNTS DUE

- §200.345 Collection of amounts due.
-

Subpart E—COST PRINCIPLES**GENERAL PROVISIONS**

- §200.400 Policy guide.
- §200.401 Application.

BASIC CONSIDERATIONS

- §200.402 Composition of costs.
- §200.403 Factors affecting allowability of costs.
- §200.404 Reasonable costs.
- §200.405 Allocable costs.
- §200.406 Applicable credits.
- §200.407 Prior written approval (prior approval).
- §200.408 Limitation on allowance of costs.
- §200.409 Special considerations.
- §200.410 Collection of unallowable costs.
- §200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs.

DIRECT AND INDIRECT (F&A) COSTS

- §200.412 Classification of costs.
- §200.413 Direct costs.
- §200.414 Indirect (F&A) costs.
- §200.415 Required certifications.

SPECIAL CONSIDERATIONS FOR STATES, LOCAL GOVERNMENTS AND INDIAN TRIBES

§200.416 Cost allocation plans and indirect cost proposals.

§200.417 Interagency service.

SPECIAL CONSIDERATIONS FOR INSTITUTIONS OF HIGHER EDUCATION

§200.418 Costs incurred by states and local governments.

§200.419 Cost accounting standards and disclosure statement.

GENERAL PROVISIONS FOR SELECTED ITEMS OF COST

§200.420 Considerations for selected items of cost.

§200.421 Advertising and public relations.

§200.422 Advisory councils.

§200.423 Alcoholic beverages.

§200.424 Alumni/ae activities.

§200.425 Audit services.

§200.426 Bad debts.

§200.427 Bonding costs.

§200.428 Collections of improper payments.

§200.429 Commencement and convocation costs.

§200.430 Compensation—personal services.

§200.431 Compensation—fringe benefits.

§200.432 Conferences.

§200.433 Contingency provisions.

§200.434 Contributions and donations.

§200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.

§200.436 Depreciation.

§200.437 Employee health and welfare costs.

§200.438 Entertainment costs.

§200.439 Equipment and other capital expenditures.

§200.440 Exchange rates.

§200.441 Fines, penalties, damages and other settlements.

§200.442 Fund raising and investment management costs.

§200.443 Gains and losses on disposition of depreciable assets.

§200.444 General costs of government.

§200.445 Goods or services for personal use.

§200.446	Idle facilities and idle capacity.
§200.447	Insurance and indemnification.
§200.448	Intellectual property.
§200.449	Interest.
§200.450	Lobbying.
§200.451	Losses on other awards or contracts.
§200.452	Maintenance and repair costs.
§200.453	Materials and supplies costs, including costs of computing devices.
§200.454	Memberships, subscriptions, and professional activity costs.
§200.455	Organization costs.
§200.456	Participant support costs.
§200.457	Plant and security costs.
§200.458	Pre-award costs.
§200.459	Professional service costs.
§200.460	Proposal costs.
§200.461	Publication and printing costs.
§200.462	Rearrangement and reconversion costs.
§200.463	Recruiting costs.
§200.464	Relocation costs of employees.
§200.465	Rental costs of real property and equipment.
§200.466	Scholarships and student aid costs.
§200.467	Selling and marketing costs.
§200.468	Specialized service facilities.
§200.469	Student activity costs.
§200.470	Taxes (including Value Added Tax).
§200.471	Termination costs.
§200.472	Training and education costs.
§200.473	Transportation costs.
§200.474	Travel costs.
§200.475	Trustees.

Subpart F—AUDIT REQUIREMENTS

GENERAL

[§200.500](#) Purpose.

AUDITS

[§200.501](#) Audit requirements.

[§200.502](#) Basis for determining Federal awards expended.

[§200.503](#) Relation to other audit requirements.

[§200.504](#) Frequency of audits.

[§200.505](#) Sanctions.

[§200.506](#) Audit costs.

[§200.507](#) Program-specific audits.

AUDITEES

[§200.508](#) Auditee responsibilities.

[§200.509](#) Auditor selection.

[§200.510](#) Financial statements.

[§200.511](#) Audit findings follow-up.

[§200.512](#) Report submission.

FEDERAL AGENCIES

[§200.513](#) Responsibilities.

AUDITORS

[§200.514](#) Scope of audit.

[§200.515](#) Audit reporting.

[§200.516](#) Audit findings.

[§200.517](#) Audit documentation.

[§200.518](#) Major program determination.

[§200.519](#) Criteria for Federal program risk.

[§200.520](#) Criteria for a low-risk auditee.

MANAGEMENT DECISIONS

[§200.521](#) Management decision.

[Appendix](#) [Appendix I to Part 200](#)—Full Text of Notice of Funding Opportunity

[Appendix](#) [Appendix II to Part 200](#)—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

[Appendix](#) [Appendix III to Part 200](#)—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)

[Appendix](#) [Appendix IV to Part 200](#)—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations

Appendix	Appendix V to Part 200 —State/Local Government and Indian Tribe-Wide Central Service Cost Allocation Plans
Appendix	Appendix VI to Part 200 —Public Assistance Cost Allocation Plans
Appendix	Appendix VII to Part 200 —States and Local Government and Indian Tribe Indirect Cost Proposals
Appendix	Appendix VIII to Part 200 —Nonprofit Organizations Exempted From Subpart E—Cost Principles of Part 200
Appendix	Appendix IX to Part 200 —Hospital Cost Principles
Appendix	Appendix X to Part 200 —Data Collection Form (Form SF-SAC)
Appendix	Appendix XI to Part 200 —Compliance Supplement

For questions or comments regarding e-CFR editorial content, features, or design, email ecfr@nara.gov.
For questions concerning e-CFR programming and delivery issues, email webteam@gpo.gov.